WHAT IS CLAIMED IS:

1. A polarizing plate comprising

a polarizer made of a synthetic resin and protective films, the same protective films being attached to both sides of the polarizer, wherein:

when a FTIR–ATR method is carried out with respect to the both sides of the protective film and a peak intensity (A) in the wavelength range around 1488 cm^{-1} of one side, a peak intensity (B) in the wavelength range around 1365 cm^{-1} of one side, a peak intensity (A') in the wavelength range around 1488 cm^{-1} of another side and a peak intensity (B') in the wavelength range around 1365 cm^{-1} of another side are measured, and (C) and (C') are represented by the relationships: (A) / (B) = (C) and (A') / (B') = (C'), (C) / (C') $\geq$ 1.2 is satisfied, and the same sides of the protective films having the (C) and (C') are adhered to both sides of the polarizer.

2. The polarizing plate according to claim 1, wherein the synthetic resin film comprises a polyvinyl alcohol film and the protective film comprises a triacetylcellulose film.

3. The polarizing plate according to claim 1, further comprising a pressure sensitive adhesive layer.

4. The polarizing plate according to claim 1, further comprising an anti-glare layer.

5. The polarizing plate according to claim 1, further comprising at least one selected from the group consisting of a reflector and a transreflector attached to the polarizing plate.

6. The polarizing plate according to claim 1, further comprising at least one selected from the group consisting of a retardation plate and a λ plate attached to the polarizing plate.

7. The polarizing plate according to claim 1, further comprising a viewing angle compensating film attached to the polarizing plate.

8. The polarizing plate according to claim 1, further comprising a

brightness enhanced film attached to the polarizing plate.

9. A liquid crystal display comprising: a liquid crystal cell;

a polarizing plate on at least one side of the liquid crystal cell, the polarizing plate comprising a polarizer made of a synthetic resin and protective films, the same protective films being attached to both sides of the polarizer; wherein when a FTIR–ATR method is carried out with respect to the both sides of the protective film and a peak intensity (A) in the wavelength range around 1488 cm^{-1} of one side, a peak intensity (B) in the wavelength range around 1365 cm^{-1} of one side, a peak intensity (A') in the wavelength range around 1488 cm^{-1} of another side and a peak intensity (B') in the wavelength range around 1365 cm^{-1} of another side are measured, and (C) and (C') are represented by the relationships: (A) / (B) = (C) and (A') / (B') = (C'), (C) / (C') $\geq$ 1.2 is satisfied; and the same sides of the protective films having the (C) and (C') are adhered to both sides of the polarizer.

10. The liquid crystal display according to claim 9, wherein the synthetic resin film comprises a polyvinyl alcohol film and the protective film comprises a triacetylcellulose film.

11. The liquid crystal display according to claim 9, further comprising a pressure sensitive adhesive layer.

12. The liquid crystal display according to claim 9, further comprising an anti-glare layer.

13. The liquid crystal display according to claim 9, further comprising at least one selected from the group consisting of a reflector and a transreflector attached to the polarizing plate.

14. The liquid crystal display according to claim 9, further comprising at least one selected from the group consisting of a retardation plate and a λ plate attached to the polarizing plate.

15. The liquid crystal display according to claim 9, further comprising a viewing angle compensating film attached to the polarizing plate.

16. The liquid crystal display according to claim 9, further comprising a brightness enhanced film attached to the polarizing plate.